IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION (L) NO. 653 OF 2005

EIH Limited & Anr. .. Petitioners

V/s

State of Maharashtra & Anr. .. Respondents

Mr.E.P. Bharucha, Senior Counsel, i/b Mulla & Mulla & Craigie Blunt & Caroe for the Petitioners.

Mr.G.W. Mattos, A.G.P. for the Respondents.

CORAM : H.L. GOKHALE &
S.C. DHARMADHIKARI, JJ.

DATE : 4TH MARCH 2005

P.C. :

1. Heard Mr.Bharucha for the Petitioners and Mr.Mattos, A.G.P. for the Respondents.

2. The Petitioners are aggrieved by the demand notice dated 18th February 2005 issued by the 2nd Respondent - Profession Tax Officer (18) whereby the Respondents have called upon the Petitioners to pay the professional tax as demanded therein. It is, however, material to note that a notice for hearing is also given prior thereto and now we are told that the hearing is fixed on Monday, 7th March 2005.

3. Mr.Bharucha, learned counsel for the Petitioners, submits that the documents in justification

are not made available by the Respondents. Mr.Mattos, A.G.P., states that this is a procedure of rectification under section 15 of the Maharashtra State Tax on Profession, Trades, Callings and Employments Act, 1975. An appeal is also available against the decision of the Profession Tax Officer.

4. In view of this situation, Mr.Bharucha states that the Petitioners will appear before the officer concerned and they will seek the documents which, according to them, are not furnished to them. Mr.Mattos states on instructions that if any such application is made, the copies of the necessary documents will be made available to the Petitioners. This is without prejudice to his statement that those documents are already made available to the Petitioners. We further add, as requested by Mr.Bharucha, that in the event final determination is against the Petitioners, the same will not be acted upon for a period of 2 weeks after the same is served on the Petitioners.

5. The Petition stands disposed of.

(H.L. GOKHALE, J.)

(S.C. DHARMADHIKARI, J.)